App F IX 4

Previous References

1933-34 (Amt)

File No 8-33

Serial Nos 1 & 2

Later References

P. 7

General and Revenue Secretariat.

Serial Nos 2

Part B for October 33

SUBJECT

Instructions in regard to the Scope of Sections 8 (1) and 9 of the Mysore Amusement Tax Regulation 1932

552)

SE 11/11/33

Serial No

From
The Deputy Commissioner, Hassan
no A7 C 1984-32 Dy 25 8-33
Requests clear instructions as to
the scope of section 8(1) of
the Mysore Amusements Tax Regn
1932 — in regard to the grant
exemptions & refunds respectively
under the Regulation

Section 8 (1) (a) of the Amusem
Tax regulation deals with the grant
exemptions of entertainments from ta
to entertainments tax — in cases spe
therein and under general conditions
present the proprietor of a society —
an entertainment has to apply to Govt
exemption & each individual case n
be dealt with on merits before ar
however, the power of the D.C. con
as being generally called for — very rec
orders were issued exempting voca
registered under the Mysore Registra
Regulation 1902 as it would not
difficult for the D.C. to decide c
falling under the purview of that

2 Sec 9 of the Regulation
with grant of refunds of entert
tax under certain conditions Wh
has been delegated to the D.C.
rule 25 (b) of the rules issued under

Put up Contn Sheet

1018

1018

Am 7 File No of 1933 General and Revenue Secretariat

If the conditions laid down in the section (9) are satisfied, the refund prayed for maybe sanctioned by the D.C. This section is not dependent on the previous one by Sec 8 the granting of exemption has nothing to do with the repayment of a sum of money (Entertainments Tax) paid by a proprietor in respect of an entertainment under certain conditions. There is no reason why the two sections should be construed with each other at all

3 It is for orders if the D.C. may be informed that the two sections are not interdependent and that applications made to him for refunds under Sec 9 of the Rept maybe disposed of on their merits

that exemptions from payment of tax granted by Govt under Sec 8 are different from refunds of the tax paid made under Sec 9 or —

Am 29/8/33 AH

(Sent Secy)

Am 31/8

4 Bring off. accounts & Secretariat. Hrs Asst Secy Law Sects

(Sent 9/9

5 Submitted with a draft letter accordingly

Am 11/9

Am 11/9/33 AH

Sent Secy through Asst Secy

Am 18/9.

1462/33
P

1462

[App F III—

Secretariat | File No | of 193

Serial No

03
law

Section 8 deals with exemptions and Govt exempt any entertainment or class of entertainments under this sec^n, no tax as will be charged on payments for admission.

Section 9 deals with refunds in certain circumstances Even if the conditions laid down in this section are satisfied, the tax has to levied in the first instance and it is only a refund that the proprietor can get afterwards This powers of refunding can be exercised by the Deputy Com^r, if it has been duly delegated under sec 13 The power to grant exemptions under sec 8 is a power which only Govt can exercise if there has been no delegation made in this respect.

The draft is slightly revised.

Gen Secy)

H J Anderson

Rep 15/9/33

Sec 30/9

Sec

Sec 5/10

LS Govt for issue

Sub to the Assembly 7/10 passed by

Rep 13/10

Secretariat of the Council
5 OCT 1933
No 2021

GBPM—60 000—13 8 3

7/10/33

1018

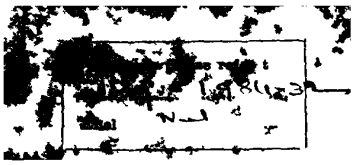
1018/1

A.M. File No 8 of 193 7 — 33 General and Revenue Secretariat

The D.C. Hassan District's 2
No 2250/1 dated 16 X 33
states that there is no conflict
between Sec 8(1) & Sec 9 of the
Mysore Amusements Tax Regn, 1932 etc

The D.C.S of Other Districts
no 2250/5-11 dt 16 10 33
Ds for information copy of 82

B
Asst
16/X/33



OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT

Dated Hassan the 25th August 1933

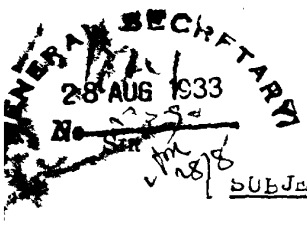
Am J 8-33-14 : 1018

FROM

M CHENNARAJ URS Esq BA LLB
Deputy Commissioner, Hassan District

REVENUE SECT
29 AUG 1933
LSGCA

To



R V RAMASVAMI, Esq , M A , B L ,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

SUBJECT EXEMPTION FROM ENTERTAINMENT TAX

I have the honour to state that the management of the Guru Samartha Nataka ~~Sangha~~ Sangha now at Hassan and also the President 'Mahila Samaj' Hassan applied to me requesting exemption from the Entertainment Tax in respect of benefit dramas which the Company gave in favour of the 'Karnataka Sangha' Hassan and Mahila Samaj Hassan

Under section 8 (1) of the Entertainment Tax Regulation, granting of exemption is vested in the Government

But under section 9 of the same, the power of refunding the Tax paid in certain circumstances which vests in the Government has been delegated to Deputy Commissioners under rule 25(b) of the Regulation It is therefore difficult to make out clearly the scope of sections 8 & 9

Hence I request you to give necessary and clear instructions as to the scope of sections 8(1) and section 9

I have the honour to be,

Sir,

Your most obedient servant,

M Chennaraj
DEPUTY COMMISSIONER,
HASSAN DISTRICT

To Chq

Am 9/16/19

The Deputy Commissioner,
Kaira District

Sir,

With reference to your letter No C 1984/32 dated the 25th August 19[illegible] requesting clear instructions in regard to the scope of sections 8, (1) and 9 of the Bombay Agricultural Income Tax Regulation, 1939, I am directed to state that the two sections referred to above ~~do not intend to confer any exemptions from payment of the tax granted by one section and withdrawn by another section and from refunds of the tax paid under~~ The power under section 8 is a power to exempt from payment of the tax & this power is exercised by Govt. See 9 on the other hand only enables a refund being granted in certain circumstances and this implies that the tax has to be levied in the first instance in such cases. Applications made to you for refunds under section 9 may therefore be disposed of on their merits in accordance with the powers delegated to you under Rule 25 (1) of the Rules issued under Notification No L 5923/11 dated 13th March 1933.

There is no Conflict between

I have etc.,

Am 18/9 for Secretary to Government

Bby 15/9

L 2505-11 9/16/19

Copy forwarded to the [illegible] for information

Am 18/9 for Secretary to Government

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No R

General and Revenue Secretariat

Dated Bangalore 193

FROM

M.V. Secretary to the Government of His Highness
the Maharaja of Mysore

To

(General Department)

M. Channaraj Urs, Esquire, B.A., LL.B.,
Deputy Commissioner, Hassan District.

SIR

With reference to your letter No. A.1 C. 1984/32 dated the 25th August 1933 requesting clear instructions in regard to the scope of sections 8 (1) and 9 of the Mysore Amusement Tax Regulation, 1932, I am directed to state that there is no conflict between t e two sections referred to above. The power under section 8 is a power to exempt from payment of the tax and this power is exercised by Government. Section 9, on the other hand only enables a refund being granted in certain circumstances and this implies that the tax has to be levied in the first instance in such cases. Applications made to you for refunds under section 9 may therefore be disposed of on their merits, in accordance with the powers delegated to you under Rule 25 (b) of the Rules issued under Notification No. L. 5923/41. dated the 13th March 33.

I have the honor to be,
S i r ,
Your most obedient servant,

Sd/- M.V. Ramaswami,
General Secretary to Government.

M e m o .

Copy of the above is forwarded to the Deputy Commissioners of other Districts for information.

By order,

Asst. to Secretary to Govt.